

**Abstract of the Disclosure**

A liner for insulating against the transmission of sound and heat energy, such as from the engine compartment of a vehicle, is disclosed. The liner is formed of an insulating layer or core and first and second structural layers. By creating regions or areas of the liner that are selectively lofted or compressed, the attenuation of undesirable sound energy and absorption of heat energy can be balanced with the desired degree of structural enhancement to be afforded for a particular application.